

EXHIBIT 





October 17, 2007

To Whom It May Concern:

My name is Rahim Kazemi and I have been married to my wife, Farzaneh Amini, since March of 2004. Since we have been married we have been hoping to travel abroad together and to celebrate our official honeymoon in Europe. However, her immigration status has been pending since 2004, along with our ability to travel overseas.

Most importantly, I have been hoping for my wife to meet my family, and my family has been impatiently waiting to meet her, but due to the delay in her case this has not happened. It would really mean so much to me for my wife and my family members to meet.

I have seen my wife suffer much grief and heartache due her inability to visit her ailing mother. It would mean so much to her to be able to visit her mother and to see her before she passes.

I hope that you will consider and expedite my wife's case. Thank you for your time and consideration.

Sincerely,



Rahim Kazemi

CITY and COUNTY of SAN FRANCISCO

LICENSE AND CERTIFICATE OF MARRIAGE **4.200438004640**

STATE FILE NUMBER

MUST BE LEGIBLE - MAKE NO ERASURES, WHITEOUTS OR OTHER

LOCAL REGISTRATION NUMBER

GROOM PERSONAL DATA	1A. NAME OF GROOM - FIRST (GIVEN)	1B. MIDDLE	1C. LAST (FAMILY)		2. DATE OF BIRTH - MONTH, DAY, YEAR
	RAHIM	-	KAZEMI		03/22/1950
	3A. RESIDENCE - STREET AND NUMBER	3B. CITY	3C. ZIP CODE	3D. COUNTY - OUTSIDE CALIFORNIA, ENTER STATE	4. STATE OF BIRTH
	260 VICENTE ST	SAN FRANCISCO	94127	SAN FRANCISCO	IRAN
	5. MAILING ADDRESS - IF DIFFERENT	6. NUMBER OF PREVIOUS MARRIAGES	7A. LAST MARRIAGE ENDED BY: <input type="checkbox"/> DEATH <input type="checkbox"/> DISSOLUTION <input type="checkbox"/> ANNULMENT		7B. DATE - MONTH, DAY, YEAR
-	0			-	
BRIDE PERSONAL DATA	8A. USUAL OCCUPATION	8B. USUAL KIND OF BUSINESS OR INDUSTRY			8. EDUCATION - YEARS COMPLETED
	BUSINESS OWNER	INDUSTRIAL ENGINEERING			18
	10A. FULL NAME OF FATHER	10B. STATE OF BIRTH	11A. FULL MAIDEN NAME OF MOTHER		11B. STATE OF BIRTH
	TAYMOUR KAZEMI	IRAN	SEDEGEH KAZEMI		IRAN
	12A. NAME OF BRIDE - FIRST (GIVEN)	12B. MIDDLE	12C. CURRENT LAST (FAMILY)		12D. MAIDEN LAST (FAMILY) (IF DIFFERENT THAN 12C)
FARZANEH	-	AMINI		-	
AFFIDAVIT	14A. RESIDENCE - STREET AND NUMBER	14B. CITY	14C. ZIP CODE	14D. COUNTY - OUTSIDE CALIFORNIA, ENTER STATE	15. STATE OF BIRTH
	260 VICENTE ST	SAN FRANCISCO	94127	SAN FRANCISCO	IRAN
	16. MAILING ADDRESS - IF DIFFERENT	17. NUMBER OF PREVIOUS MARRIAGES	18A. LAST MARRIAGE ENDED BY: <input type="checkbox"/> DEATH <input type="checkbox"/> DISSOLUTION <input type="checkbox"/> ANNULMENT		18B. DATE - MONTH, DAY, YEAR
	-	0			-
	19A. USUAL OCCUPATION	19B. USUAL KIND OF BUSINESS OR INDUSTRY			20. EDUCATION - YEARS COMPLETED
CLINICAL PSYCHOLOGIST	PSYCHOTHERAPY			21	
LICENSE TO MARRY	21A. FULL NAME OF FATHER	21B. STATE OF BIRTH	21A. FULL MAIDEN NAME OF MOTHER		22B. STATE OF BIRTH
	ALI AMINI	IRAN	EHTRAM TARKISHDOZ		IRAN
	WE, THE UNDERSIGNED, AN UNMARRIED MAN AND UNMARRIED WOMAN, STATE THAT THE FOREGOING INFORMATION IS CORRECT AND TRUE TO THE BEST OF OUR KNOWLEDGE AND BELIEF, THAT NO LEGAL OBJECTION TO THE MARRIAGE NOR TO THE ISSUANCE OF A LICENSE IS KNOWN TO US, AND HEREBY APPLY FOR A LICENSE AND A CERTIFICATE OF MARRIAGE.				
	23. SIGNATURE OF GROOM		24. SIGNATURE OF BRIDE		
	<i>Rahim Kazemi</i>		<i>Farzaneh Amini</i>		
WITNESS(ES) (ONE REQUIRED)	AUTHORIZATION AND LICENSE IS HEREBY GIVEN TO ANY PERSON DULY AUTHORIZED BY THE LAWS OF THE STATE OF CALIFORNIA TO PERFORM A MARRIAGE CEREMONY WITHIN THE STATE OF CALIFORNIA TO SOLEMNIZE THE MARRIAGE OF THE ABOVE NAMED PERSONS. REQUIRED CONSENTS FOR THE ISSUANCE OF THIS LICENSE ARE ON FILE.				
	25A. ISSUE DATE MONTH, DAY, YEAR	25B. LICENSE EXPIRES AFTER MONTH, DAY, YEAR	25C. LICENSE NUMBER	25D. COUNTY OF ISSUE	
	03/24/2004	06/22/2004	04-0004848-00	San Francisco	
	26A. SIGNATURE OF WITNESS		26B. ADDRESS - STREET AND NUMBER	26C. CITY, STATE AND ZIP CODE	
	<i>Farzaneh Amini</i>		2410 Dwight Way #9	Berkeley, CA 94704	
CERTIFICATION OF PERSON SOLEMNIZING MARRIAGE	27A. SIGNATURE OF WITNESS		27B. ADDRESS - STREET AND NUMBER	27C. CITY, STATE AND ZIP CODE	
	<i>FATEMEH Z. AMINI</i>		260 Vicente St	S.F. CA 94127	
	28. I HEREBY CERTIFY THAT THE ABOVE-NAMED BRIDE AND GROOM WERE JOINED BY ME IN MARRIAGE IN ACCORDANCE WITH THE LAWS OF THE STATE OF CALIFORNIA.				
	29A. SIGNATURE OF PERSON SOLEMNIZING MARRIAGE	29B. RELIGIOUS DENOMINATION (IF CLERGY)		29C. NAME OF PERSON SOLEMNIZING MARRIAGE (TYPE OR PRINT)	
	<i>Sharon A. Olague</i>	-		SHARON A. OLAGUE	
LOCAL REGISTRAR OF MARRIAGES (County Recorder)	30A. SIGNATURE OF LOCAL REGISTRAR		30B. SIGNATURE OF DEPUTY (IF APPLICABLE)		31. DATE ACCEPTED FOR REGISTRATION
	<i>Mabel S. Teng</i>		<i>Mabel S. Teng</i>		MAR 25 2004
	30A. CITY OR TOWN		30B. COUNTY		CITY HALL, #168 SF CA
	San Francisco		San Francisco		94102
	30C. CALIFORNIA				

CERTIFIED COPY OF VITAL RECORDS

STATE OF CALIFORNIA } SS
COUNTY OF SAN FRANCISCO



000127152

This is a true and exact reproduction of the document officially registered and placed on file in the office of the SAN FRANCISCO ASSESSOR-RECORDER.

ATTEST: *Mabel S. Teng* Julia Zaldivar

DATE ISSUED: APR 26 2004

MABEL S. TENG
SAN FRANCISCO ASSESSOR-RECORDER

This copy not valid unless prepared on engraved border displaying date, seal and signature of Deputy Assessor-Recorder.

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE



UNITED STATES OF AMERICA

No. 22639709



DEPARTMENT OF JUSTICE

OFFICE OF IMMIGRATION AND NATURALIZATION

Personal description of holder
as of date of naturalization:

Date of birth: MARCH 22, 1930

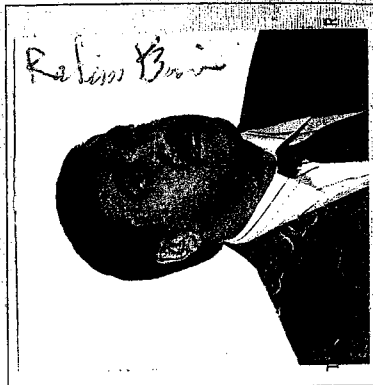
Sex: MALE

Height: 5 feet 11 inches

Marital status: SINGLE

Country of former nationality:

IRAN



INS Registration No: A92 785 385

I certify that the description given is true, and that the photograph affixed
hereto is a likeness of me.

Rahim Azemi

Complete and true signature of holder

Be it known that, pursuant to an application filed with the Attorney General

at: LOS ANGELES, CA

The Attorney General having found that:

RAHIM AZEMI

then residing in the United States, intends to reside in the United States when so
required by the Naturalization Laws of the United States, and had in all other
respects complied with the applicable provisions of such naturalization laws and was
entitled to be admitted to citizenship, such person having taken the oath of allegiance
in a ceremony conducted by the

U.S. DISTRICT COURT
FOR THE CENTRAL DIST. OF CALIFORNIA

at: LOS ANGELES, CA

on:

SEP 5, 1995

that such person is admitted as a citizen of the United States of America.

IT IS PUNISHABLE BY U. S. LAW TO COPY,
PRINT OR PHOTOGRAPH THIS CERTIFICATE,
WITHOUT LAWFUL AUTHORITY.

David M. [Signature]
Commissioner of Immigration and Naturalization

DEPARTMENT OF JUSTICE



BANQUET EVENT ORDER

ADDRESS:	260 VICENT ST. SAN FRANSICO 94127	DATE:	MAY 22, 04
HOME PHONE:	415.665-3054 / 415-383-1370	DAY:	SATURDAY
CELL PHONE:	415-265-1558	FUNCTION:	WEDD.
E-MAIL:	FarzanehAmini@aol.com	APPROX.#	60 MINI
CONTACT:	FARZANEH AMINI	SET-UP:	4:00 PM
LOCATION:	Mill Valley Golf Community Center, golf club house	BEGINS:	8:00 PM
ADDRESS:	267 Buena vista Ave. Mill valley CA 94941	ENDS:	2:00 AM
PHONE:	LISA 415.383-1370	DEPOSIT:	\$1000.00

Wedding Reception

In Honor of

FARZANEH AMINI & RAHIM KAZEMI

Fresh Fruits Station

9:30 PM TO 11:00 PM

Mosaic of Sliced and Whole Fresh Fruits and Berries

Accompanied by:

Miniature Persian Cucumbers

WEDDING CAKE:

Client to Provide Wedding Cake, Loft to Assist with Service, Included
Chaina Service, Linen and Skirting at \$1.00 Per Person.

LABOR: INCLUDED (1) Experienced Manager, (2) Servers in Black and White and (1) Culinary for (Setup, Service & Cleanup) **Port to Port**, Overtime Pass (8) Hours. Overtime pass (8) Hours, Double Time Pass (12) Hrs.

NOTE: regular rate for staff, Manager \$35.00 / Hr, Culinary \$22.50/ Hr. Servers \$19.00/Hr.

SPECIAL PRICE: At \$34.95 Per Person, Including Appetizers, All You Can Eat Buffet, Fruit Station

EQUIPMENT: (INCLUDED) Linen table Cloths, Forest Green Dinner Napkins Table Skirting for Head Table, Gift, Guest Book Tables, Passing Trays with Floral Garnish, Creamers & Sugar, Salt & Pepper, Water Glasses, Ivory Gold Band China, Stainless Steel Flatware, and (8) Hours of Service **Port to Port**. Overtime Pass (8) Hours at additional charge

All necessary catering equipment.

SETUP: Head Table (pp), () Reserved Tables, Bar, Cake Table, Gift Table, Dance Floor and Sta

COLOR THEME: white, forest Green and Gold

ALL PRICES SUBJECT TO 18% SERVICE AND 8.25% SALES TAX.. FINAL GUARANTEED NUMBER OF GUESTS AND FULL PAYMENT DUE 72 WORKING HOURS PRIOR TO THE FUNCTION. GUARANTEE: THE UNDERSIGNED PARTY ACCEPTS THE RESPONSIBILITY OF PAYMENT OF ALL SERVICES AND PRICES LISTED ABOVE. THE GUARANTEED NUMBER OF MEALS WILL BE THE MINIMUM NUMBER TO BE CHARGED. ANY CHANGES TO THIS CONTRACT MUST BE MADE (2) WEEKS BEFORE THE SCHEDULED FUNCTION.

FARZANEH, PLEASE READ THE ABOVE PAGES CAREFULLY, IF APPROVED, SIGN & RETURN ONE COPY.

APPROVED Farzaneh Amini DATE 3/12/04

THE LOFT CATERING, COORDINATING & SPECIAL EVENTS

3

394 Martin Avenue • Santa Clara, CA 95050 • 408-866-2200 • 209-526-8602

TheLoftCatering@msn.com

www.theloftcatering.com

Form 8879 Department of the Treasury Internal Revenue Service	IRS e-file Signature Authorization ▶ Do not send to the IRS. This is not a tax return. ▶ Keep this form for your records. See instructions.	OMB No. 1545-0074 2006
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Declaration Control Number (DCN) ▶ 00-774771-09597-7	
Taxpayer's name RAHIM KAZEMI	Social security number 321-60-8972
Spouse's name FARZANEH AMINI	Spouse's social security number 052-62-7031

Part I Tax Return Information – Tax Year Ending December 31, 2006 (Whole Dollars Only)		
1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4).....	1	77,833.
2 Total tax (Form 1040, line 63; Form 1040A, line 37; Form 1040EZ, line 11).....	2	17,380.
3 Federal income tax withheld (Form 1040, line 64; Form 1040A, line 38; Form 1040EZ, line 7).....	3	
4 Refund (Form 1040, line 74a; Form 1040A, line 45a; Form 1040EZ, line 12a, Form 1040EZ-T, line 1a).....	4	
5 Amount you owe (Form 1040, line 76; Form 1040A, line 47; Form 1040EZ, line 13).....	5	17,470.

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return or request for refund and accompanying schedules and statements for the tax year ending December 31, 2006, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return or request for refund. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return or request to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return or request for refund and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize Hancock Financial to enter or generate my PIN 94070
ERO firm name do not enter all zeros

as my signature on my tax year 2006 electronically filed income tax return or request for refund.

☐ I will enter my PIN as my signature on my tax year 2006 electronically filed income tax return or request for refund. Check this box **only** if you are entering your own PIN **and** your return or request is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 5/10/2007

Spouse's PIN: check one box only

☒ I authorize Hancock Financial to enter or generate my PIN 94071
ERO firm name do not enter all zeros

as my signature on my tax year 2006 electronically filed income tax return or request for refund.

☐ I will enter my PIN as my signature on my tax year 2006 electronically filed income tax return or request for refund. Check this box **only** if you are entering your own PIN **and** your return or request is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ 5/10/2007

Practitioner PIN Method Returns Only – continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 77477195120
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2006 electronically filed income tax return or request for refund for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ 5/10/2007

**ERO Must Retain This Form – See Instructions
 Do Not Submit This Form to the IRS Unless Requested To Do So**

Form 1040		Department of the Treasury — Internal Revenue Service		(99) IRS Use Only — Do not write or staple in this space.																																
U.S. Individual Income Tax Return 2006																																				
Label (See instructions.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign	For the year Jan 1 - Dec 31, 2006, or other tax year beginning , 2006, ending , 20			OMB No. 1545-0074																																
	Your first name MI Last name RAHIM KAZEMI			Your social security number 321-60-8972																																
	If a joint return, spouse's first name MI Last name FARZANEH AMINI			Spouse's social security number 052-62-7031																																
	Home address (number and street). If you have a P.O. box, see instructions. Apartment no. 3355 BRITTAN AVE. #4			You must enter your social security number(s) above. ▲ Checking a box below will not change your tax or refund.																																
City, town or post office. If you have a foreign address, see instructions. State ZIP code SAN CARLOS, CA 94070																																				
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions). <input type="checkbox"/> You <input type="checkbox"/> Spouse																																				
Filing Status Check only one box.	1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here. 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)																																			
	Exemptions 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. b <input checked="" type="checkbox"/> Spouse. <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">c Dependents:</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)</th> <th rowspan="2"> No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instrs) Dependents on 6c not entered above Add numbers on lines above </th> </tr> <tr> <th>(1) First name</th> <th>Last name</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td><td rowspan="4">2</td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table> d Total number of exemptions claimed 2					c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)	No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instrs) Dependents on 6c not entered above Add numbers on lines above	(1) First name	Last name								<input type="checkbox"/>	2					<input type="checkbox"/>					<input type="checkbox"/>				
c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)	No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instrs) Dependents on 6c not entered above Add numbers on lines above																															
(1) First name	Last name																																			
				<input type="checkbox"/>	2																															
				<input type="checkbox"/>																																
				<input type="checkbox"/>																																
				<input type="checkbox"/>																																
Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required. b Tax-exempt interest. Do not include on line 8a. 9a Ordinary dividends. Attach Schedule B if required. b Qualified dividends (see instrs). 10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions). 11 Alimony received. 12 Business income or (loss). Attach Schedule C or C-EZ. 13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here. 14 Other gains or (losses). Attach Form 4797. 15a IRA distributions. 16a Pensions and annuities. 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 18 Farm income or (loss). Attach Schedule F. 19 Unemployment compensation. 20a Social security benefits. 21 Other income. 22 Add the amounts in the far right column for lines 7 through 21. This is your total income.				7 8a 9a 10 2,704. 11 12 86,652. 13 14 15b 16b 17 18 19 20b 21 22 89,356.																															
	23 Archer MSA deduction. Attach Form 8853. 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 25 Health savings account deduction. Attach Form 8889. 26 Moving expenses. Attach Form 3903. 27 One-half of self-employment tax. Attach Schedule SE. 28 Self-employed SEP, SIMPLE, and qualified plans. 29 Self-employed health insurance deduction (see instructions). 30 Penalty on early withdrawal of savings. 31a Alimony paid b Recipient's SSN. 32 IRA deduction (see instructions). 33 Student loan interest deduction (see instructions). 34 Jury duty pay you gave to your employer. 35 Domestic production activities deduction. Attach Form 8903. 36 Add lines 23 - 31a and 32 - 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.				23 24 25 26 27 6,123. 28 29 5,400. 30 31a 32 33 34 35 36 11,523. 37 77,833.																															

Form 1040 (2006) RAHIM KAZEMI AND FARZANEH AMINI		321-60-8972	Page 2
Tax and Credits		38	77,833.
38 Amount from line 37 (adjusted gross income)			
39a Check <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. Total boxes checked 39a			
if: <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind. 39b			
b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here 39b			
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40	31,952.
41 Subtract line 40 from line 38		41	45,881.
42 If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see instructions. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d		42	6,600.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	39,281.
44 Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972		44	5,136.
45 Alternative minimum tax (see instructions). Attach Form 6251		45	0.
46 Add lines 44 and 45		46	5,136.
47 Foreign tax credit. Attach Form 1116 if required		47	
48 Credit for child and dependent care expenses. Attach Form 2441		48	
49 Credit for the elderly or the disabled. Attach Schedule R		49	
50 Education credits. Attach Form 8863		50	
51 Retirement savings contributions credit. Attach Form 8880		51	
52 Residential energy credits. Attach Form 5695		52	
53 Child tax credit (see instructions). Attach Form 8901 if required		53	
54 Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 8859		54	
55 Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form		55	
56 Add lines 47 through 55. These are your total credits		56	
57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-		57	5,136.
58 Self-employment tax. Attach Schedule SE		58	12,244.
59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		59	
60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		60	
61 Advance earned income credit payments from Form(s) W-2, box 9		61	
62 Household employment taxes. Attach Schedule H		62	
63 Add lines 57-62. This is your total tax		63	17,380.
Payments			
64 Federal income tax withheld from Forms W-2 and 1099		64	
65 2006 estimated tax payments and amount applied from 2005 return		65	
66a Earned income credit (EIC)		66a	
b Nontaxable combat pay election. 66b			
67 Excess social security and tier 1 RRTA tax withheld (see instructions)		67	
68 Additional child tax credit. Attach Form 8812		68	
69 Amount paid with request for extension to file (see instructions)		69	
70 Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885		70	
71 Credit for federal telephone excise tax paid. Attach Form 8913 if required		71	40.
72 Add lines 64, 65, 66a, and 67 through 71. These are your total payments		72	40.
Refund			
73 If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid		73	
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. <input type="checkbox"/>		74a	
▶ b Routing number ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
▶ d Account number			
75 Amount of line 73 you want applied to your 2007 estimated tax		75	
76 Amount you owe. Subtract line 72 from line 63. For details on how to pay, see instructions		76	17,470.
77 Estimated tax penalty (see instructions)		77	130.
Third Party Designee			
Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
Designee's name	Preparer	Phone no.	Personal identification number (PIN)
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Sign Here	Your signature	Date	Your occupation
Joint return? See instructions.			MANAGER
Keep a copy for your records.	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
			PSYCHOLOGIST
Preparer's signature		Date	Preparer's SSN or PTIN
RIMA DAVEJAN			P00648268
Firm's name (or yours if self-employed) address, and ZIP code		EIN	
Hancock Financial			
4606 Meridian Ave., Suite C-1			
San Jose, CA 95124		Phone no. (408) 267-8202	

SCHEDULE C
(Form 1040)**Profit or Loss From Business**
(Sole Proprietorship)

OMB No. 1545-0074

2006Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)▶ **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or 1041.** ▶ **See Instructions for Schedule C (Form 1040).**

Name of proprietor

FARZANEH AMINI

Social security number (SSN)

052-62-7031

A Principal business or profession, including product or service (see instructions)

PSYCHOLOGIST

B Enter code from instructions

▶ 621330

C Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**E** Business address (including suite or room no.) ▶ 161 WEST 25TH AVE. SUITE 203A

City, town or post office, state, and ZIP code SAN MATEO, CA. 94403

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you 'materially participate' in the operation of this business during 2006? If 'No,' see instructions for limit on losses. ☒ Yes ☐ No**H** If you started or acquired this business during 2006, check here. ▶**Part I** **Income**

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here. <input type="checkbox"/>	1	152,077.
2	Returns and allowances.	2	
3	Subtract line 2 from line 1.	3	152,077.
4	Cost of goods sold (from line 42 on page 2).	4	
5	Gross profit. Subtract line 4 from line 3.	5	152,077.
6	Other income, including federal and state gasoline or fuel tax credit or refund.	6	
7	Gross income. Add lines 5 and 6.	7	152,077.

Part II **Expenses.** Enter expenses for business use of your home **only** on line 30.

8	Advertising.	8	2,300.	18	Office expense.	18	
9	Car and truck expenses (see instructions).	9	8,253.	19	Pension and profit-sharing plans	19	
10	Commissions and fees.	10	62,119.	20	Rent or lease (see instructions):	20a	
11	Contract labor (see instructions).	11		20b	a Vehicles, machinery, and equipment	20b	5,520.
12	Depletion.	12		21	b Other business property.	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	227.	22	Repairs and maintenance.	22	418.
14	Employee benefit programs (other than on line 19).	14		23	Supplies (not included in Part III).	23	126.
15	Insurance (other than health).	15	977.	24	Taxes and licenses.	24a	
16	Interest:	16a		24b	Travel, meals, and entertainment:	24b	1,206.
16a	a Mortgage (paid to banks, etc.)	16b		25	a Travel.	25	
16b	b Other.	17		26	b Deductible meals and entertainment.	26	
17	Legal & professional services.	17		27	Utilities.	27	3,422.
18		18		28	Wages (less employment credits).	28	
19		19		29	Other expenses (from line 48 on page 2).	29	84,568.
20		20		30		30	
21		21		31		31	
22		22					
23		23					
24		24					
25		25					
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93		93					
94		94					
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97		97					
98		98					
99		99					
100		100					

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns. ▶ **28** 84,568.**29** Tentative profit (loss). Subtract line 28 from line 7. **29** 67,509.**30** Expenses for business use of your home. Attach **Form 8829**. **30** 7,997.**31** **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Form 1040, line 12**, and **Schedule SE, line 2** or on **Form 1040NR, line 13** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.**BAA** For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2006

Schedule C (Form 1040) 2006 FARZANEH AMINI

052-62-7031

Page 2

Part III Cost of Goods Sold (see instructions)33 Method(s) used to value closing inventory: a ☒ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If 'Yes,' attach explanation. ☐ Yes ☒ No35 Inventory at beginning of year. If different from last year's closing inventory,
attach explanation. 35

36 Purchases less cost of items withdrawn for personal use. 36

37 Cost of labor. Do not include any amounts paid to yourself. 37

38 Materials and supplies. 38

39 Other costs. 39

40 Add lines 35 through 39. 40

41 Inventory at end of year. 41

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4. 42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 1/01/05

44 Of the total number of miles you drove your vehicle during 2006, enter the number of miles you used your vehicle for:

a Business 18,547 b Commuting (see instructions) c Other 9,268

45 Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☒ No47a Do you have evidence to support your deduction? ☒ Yes ☐ Nob If 'Yes,' is the evidence written? ☒ Yes ☐ No**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

Accounting 250.

Books 1,060.

Professional Development 750.

Telephone 577.

Uniforms 785.

48 Total other expenses. Enter here and on page 1, line 27. 48 3,422.

SCHEDULE C-EZ
(Form 1040)Department of the Treasury
Internal Revenue Service**Net Profit From Business**
(Sole Proprietorship)

- Partnerships, joint ventures, etc, must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See instructions.

OMB No. 1545-0074

2006Attachment
Sequence No. **09A**

Name of proprietor

RAHIM KAZEMI

Social security number (SSN)

321-60-8972

Part I General Information

You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service
MANAGER

B Enter code from instructions

► 561210

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room number). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, and check here. <input type="checkbox"/>	1	30,000.
2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C.	2	2,860.
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12 , and on Schedule SE, line 2 , or on Form 1040NR, line 13 . (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3	27,140.

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► _____

5 Of the total number of miles you drove your vehicle during 2006, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

6 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

7 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

8a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If 'Yes,' is the evidence written? ☐ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see instructions.

Schedule C-EZ (Form 1040) 2006

SCHEDULE SE
(Form 1040)**Self-Employment Tax**

OMB No. 1545-0074

2006Attachment
Sequence No. **17**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).**Name of person with **self-employment** income (as shown on Form 1040)

RAHIM KAZEMI

Social security number of person
with **self-employment** income ▶

321-60-8972

Who Must File Schedule SE

You must file Schedule SE if:

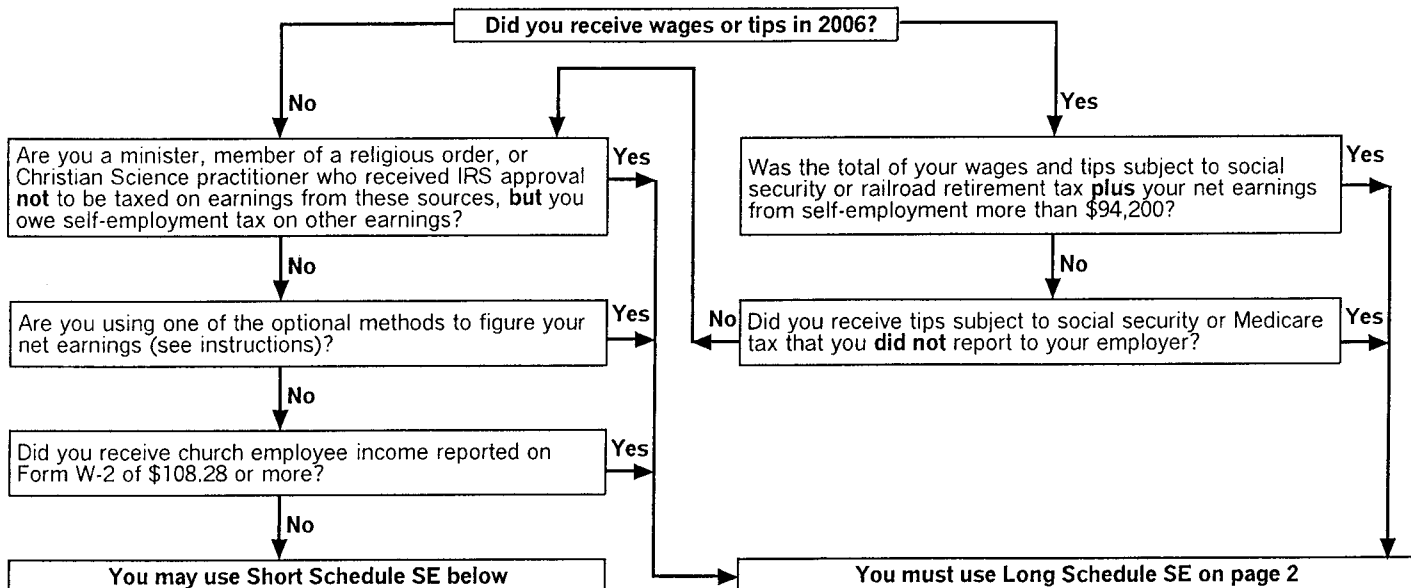
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see instructions).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either 'optional method' in Part II of Long Schedule SE (see instructions).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write 'Exempt - Form 4361' on Form 1040, line 58.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE, above.

**Section A – Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.....	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report.	2	27,140.
3	Combine lines 1 and 2.....	3	27,140.
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax..... ▶	4	25,064.
5	Self-employment tax. If the amount on line 4 is: • \$94,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$94,200, multiply line 4 by 2.9% (.029). Then, add \$11,680.80 to the result. Enter the total here and on Form 1040, line 58.	5	3,835.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6	1,918.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2006

SCHEDULE SE
(Form 1040)**Self-Employment Tax**

OMB No. 1545-0074

2006Attachment
Sequence No. **17**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).**

Name of person with self-employment income (as shown on Form 1040)

FARZANEH AMINI

Social security number of person
with self-employment income ▶

052-62-7031

Who Must File Schedule SE

You must file Schedule SE if:

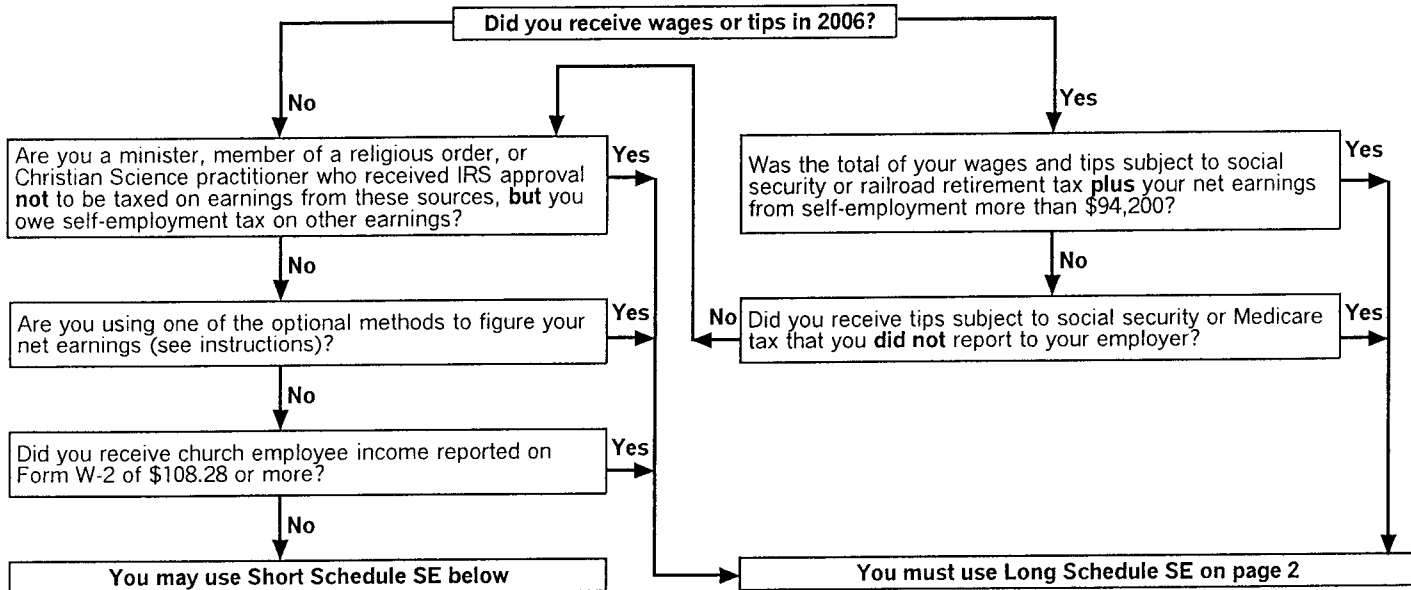
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income (see instructions).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either 'optional method' in Part II of Long Schedule SE (see instructions).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write 'Exempt - Form 4361' on Form 1040, line 58.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE, above.

**Section A — Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.....	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report.....	2	59,512.
3	Combine lines 1 and 2.....	3	59,512.
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax.....	4	54,959.
5	Self-employment tax. If the amount on line 4 is: • \$94,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$94,200, multiply line 4 by 2.9% (.029). Then, add \$11,680.80 to the result. Enter the total here and on Form 1040, line 58.	5	8,409.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27.	6	4,205.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2006

Form **2210**Department of the Treasury
Internal Revenue Service**Underpayment of
Estimated Tax by Individuals, Estates, and Trusts**▶ See separate instructions.
▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

2006Attachment
Sequence No. **06**

Name(s) shown on tax return

RAHIM KAZEMI AND FARZANEH AMINI

Identifying number

321-60-8972

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	Do not file Form 2210. You do not owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You do not owe a penalty. Do not file Form 2210 (but if box E below applies, you must file page 1 of Form 2210).
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D apply?
No		
	No	
	Yes	You must figure your penalty.
Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but do not file Form 2210 .		You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210 .

Part I Required Annual Payment (see instructions)

1	Enter your 2006 tax after credits from Form 1040, line 57 (or comparable line of your return).....	1	5,136.
2	Other taxes, including self-employment tax (see instructions).....	2	12,244.
3	Refundable credits. Enter the total of your earned income credit, additional child tax credit, credit for federal tax paid on fuels, and health coverage tax credit.....	3	0.
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, see instructions.....	4	17,380.
5	Multiply line 4 by 90% (.90).....	5	15,642.
6	Withholding taxes. Do not include estimated tax payments. See instructions.....	6	
7	Subtract line 6 from line 4. If less than \$1,000, you do not owe a penalty; do not file Form 2210	7	17,380.
8	Maximum required annual payment based on prior year's tax (see instructions).....	8	2,471.
9	Required annual payment. Enter the smaller of line 5 or line 8.....	9	2,471.

Next: Is line 9 more than line 6?

- ☐ **No.** You do not owe a penalty. **Do not file Form 2210** unless box **E** below applies.
- ☒ **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box **B, C, or D** applies, you must figure your penalty and file Form 2210.
 - If only box **A or E** (or both) applies, file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not file Form 2210**.

- A** ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your wages as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2005 or 2006, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C, or D** applies).

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 2210 (2006)

Form 2210 (2006) RAHIM KAZEMI AND FARZANEH AMINI

321-60-8972

Page 2

Part III Short Method

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), **or**
- You paid estimated tax in **equal** amounts on your due dates.

TIP: You do not need to file Form 2210 unless you checked a box in Part II on page 1.

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10	Enter the amount from Form 2210, line 9	10	2,471.
11	Enter the amount, if any, from Form 2210, line 6	11	
12	Enter the total amount, if any, of estimated tax payments you made	12	
13	Add lines 11 and 12	13	
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box E on page 1.	14	2,471.
15	Multiply line 14 by .05258 (use the factor shown in the instructions if you are eligible for Hurricane Katrina relief)	15	130.
16	<ul style="list-style-type: none"> • If the amount on line 14 was paid on or after 4/15/07, enter -0-. • If the amount on line 14 was paid before 4/15/07, make the following computation to find the amount to enter on line 16. 		
	Amount on line 14 x Number of days paid before 4/15/07 x .00022	16	0.
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 77; Form 1040A, line 48; Form 1040NR, line 75; Form 1040NR-EZ, line 27; or Form 1041, line 26.	17	130.

Form 2210 (2006)

Form **8829**Department of the Treasury
Internal Revenue Service (99)**Expenses for Business Use of Your Home**

► File only with Schedule C (Form 1040).
Use a separate Form 8829 for each home you used for business during the year.
► See separate instructions.

OMB No. 1545-0074

2006Attachment
Sequence No. **66**

Name(s) of proprietor(s)

FARZANEH AMINI

Your social security number

052-62-7031

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions).....	1	200
2	Total area of home.....	2	1,100
3	Divide line 1 by line 2. Enter the result as a percentage.....	3	18.18 %
For daycare facilities not used exclusively for business go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day.....	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions).....	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount.....	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.....	7	18.18 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.....	8	67,509.
See instrs for columns (a) and (b) before completing lines 9-20.			
	(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions).....	9	
10	Deductible mortgage interest (see instructions).....	10	31,050.
11	Real estate taxes (see instructions).....	11	6,856.
12	Add lines 9, 10, and 11.....	12	37,906.
13	Multiply line 12, column (b) by line 7.....	13	6,891.
14	Add line 12, column (a) and line 13.....	14	6,891.
15	Subtract line 14 from line 8. If zero or less, enter -0-.....	15	60,618.
16	Excess mortgage interest (see instructions).....	16	
17	Insurance.....	17	
18	Rent.....	18	
19	Repairs and maintenance.....	19	
20	Utilities.....	20	1,618.
21	Other expenses (see instrs)..... Statement 1	21	4,464.
22	Add lines 16 through 21.....	22	6,082.
23	Multiply line 22, column (b) by line 7.....	23	1,106.
24	Carryover of operating expenses from 2005 Form 8829, line 41.....	24	
25	Add line 22 in column (a), line 23, and line 24.....	25	1,106.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25.....	26	1,106.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15.....	27	59,512.
28	Excess casualty losses (see instructions).....	28	
29	Depreciation of your home from Part III below.....	29	
30	Carryover of excess casualty losses and depreciation from 2005 Form 8829, line 42.....	30	
31	Add lines 28 through 30.....	31	
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31.....	32	
33	Add lines 14, 26, and 32.....	33	7,997.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 , Section B.....	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.....	35	7,997.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions).....	36	
37	Value of land included on line 36.....	37	
38	Basis of building. Subtract line 37 from line 36.....	38	
39	Business basis of building. Multiply line 38 by line 7.....	39	
40	Depreciation percentage (see instructions).....	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above.....	41	

Part IV Carryover of Unallowed Expenses to 2007

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-.....	42	0.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-.....	43	0.

Department of the Treasury — Internal Revenue Service Form 1040 U.S. Individual Income Tax Return 2005		(99) IRS Use Only — Do not write or staple in this space.																									
For the year Jan 1 - Dec 31, 2005, or other tax year beginning _____, 2005, ending _____, 20		OMB No. 1545-0074																									
Label (See instructions.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign	Your first name MI Last name RHIM KAZEMI	Your social security number 321-60-8972																									
	If a joint return, spouse's first name MI Last name FARZANEH AMINI	Spouse's social security number 052-62-7031																									
	Home address (number and street). If you have a P.O. box, see instructions. Apartment no. 260 VICENTE ST	You must enter your social security number(s) above. ▲																									
	City, town or post office. If you have a foreign address, see instructions. State ZIP code SAN FRANCISCO, CA 94127	Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																									
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions)																											
Filing Status 1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)																											
Exemptions 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. b <input checked="" type="checkbox"/> Spouse. c Dependents: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see instrs)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> If more than four dependents, see instructions. d Total number of exemptions claimed			(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see instrs)																				
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see instrs)																							
Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required. b Tax-exempt interest. Do not include on line 8a 9a Ordinary dividends. Attach Schedule B if required. b Qualified divs (see instrs) 10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) 11 Alimony received. 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here 14 Other gains or (losses). Attach Form 4797. 15a IRA distributions b Taxable amount (see instrs) 16a Pensions and annuities b Taxable amount (see instrs) 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F. 19 Unemployment compensation. 20a Social security benefits b Taxable amount (see instrs) 21 Other income 22 Add the amounts in the far right column for lines 7 through 21. This is your total income																											
Adjusted Gross Income 23 Educator expenses (see instructions) 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 25 Health savings account deduction. Attach Form 8889. 26 Moving expenses. Attach Form 3903 27 One-half of self-employment tax. Attach Schedule SE. 28 Self-employed SEP, SIMPLE, and qualified plans. 29 Self-employed health insurance deduction (see instructions). 30 Penalty on early withdrawal of savings. 31a Alimony paid b Recipient's SSN 32 IRA deduction (see instructions) 33 Student loan interest deduction (see instructions) 34 Tuition and fees deduction (see instructions) 35 Domestic production activities deduction. Attach Form 8903. 36 Add lines 23 - 31a and 32 - 35. 37 Subtract line 36 from line 22. This is your adjusted gross income																											

Form 1040 (2005)

RHIM KAZEMI AND FARZANEH AMINI

321-60-8972

Page 2

Tax and Credits**Standard Deduction for —**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$3,300

38	Amount from line 37 (adjusted gross income)	38	53,352.
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return, or you were a dual-status alien, see instructions and check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	25,063.
41	Subtract line 40 from line 38	41	28,289.
42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see instructions. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d	42	6,400.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	21,889.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	2,551.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0.
46	Add lines 44 and 45	46	2,551.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	80.
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see instructions). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	80.
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	2,471.
58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57-62. This is your total tax	63	2,471.
64	Federal income tax withheld from Forms W-2 and 1099	64	9,474.
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see instructions)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	9,474.
72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	7,003.
73a	Amount of line 72 you want refunded to you	73a	7,003.
b	Routing number <input type="checkbox"/> 121122676 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="checkbox"/> 153453903814		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	
75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see instructions	75	
76	Estimated tax penalty (see instructions)	76	

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d.

Amount You Owe**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete the following. ☐ No

Designee's name ☐ Preparer

Phone no. ☐

Personal identification number (PIN) ☐

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Your signature

Date

Your occupation

Daytime phone number

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

PSYCHOLOGIST

415 654-4500

Preparer's signature ☐ Rima P. Davejan

Date

Check if self-employed ☐

Preparer's SSN or PTIN

329-68-7574

Firm's name (or yours if self-employed) ☐ Hancock Financial
address, and ZIP code ☐ 4606 Meridian Ave., Suite C-1
San Jose, CA 95124

EIN

Phone no. (408) 267-8202

Paid Preparer's Use Only

Form 1040 (2005)